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BY E-FILE

April 27, 2011

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20324-0001

ENTERED
Office of Proceedings
APR 27 2011
Part of
Public Record

**RE: Finance Docket No. 35475, Port of Ivory, LLC-Operation-Line of
Railroad in Tulare County, CA**

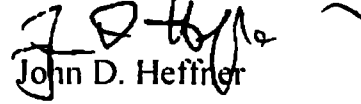
Dear Ms. Brown:

I am writing on behalf Port of Ivory, LLC ("the Port"), in connection with the above-captioned exemption proceeding. On March 4, 2011, the Port filed a Verified Notice of Exemption in that proceeding to initiate operations as a common carrier railroad over industry tracks that it currently operates on a private carriage basis connecting with the San Joaquin Valley Railroad's ("SJVR") main line. Subsequently, the Port asked the Board to hold this matter in abeyance to permit the Port and SJVR to engage in discussions regarding the Port's needs. That current extension expires April 29, 2011.

The Port seeks the Board's consent to withdraw its March 4 Notice of Exemption in order to facilitate substantive discussions between senior officials of SJVR's parent company and one of the Port's owners.

It has advised counsel for SJVR of its desire to withdraw this notice.

Sincerely yours,


John D. Heffner

cc: Lou Gitomer, Esq. (by email)
Mr. Charles Littlefield